

SYNOPSIS OF HOTEL-MOTEL TAX AUTHORIZATION PARAGRAPHS

Authorization Paragraph	Authorized Tax Rate	Figures are out of 100% of H-M Tax Revenue			Authorization Limitations
		Non-Restricted %	Restricted % - TCT	Restricted % - Facility Support	
48-13-51(a)(1)	1%-3%	Varies	Varies	N/A	1) Amounts will vary depending upon the rate at which the county or municipality chooses to restrict funding to TCT*. All future funding must remain at that restricted level or greater. *Tourism, Conventions, Trade Shows
48-13-51(a)(2.1)	5%	60%	40%	N/A	Allows restricted funds for: 1) Community auditorium or theatre owned by county or municipality 2) Renovations substantially, or fully completed before July 1, 1995 3) Percent for general recreation must be through a contract with a recreation authority.
48-13-51(a)(2.2)	5%	60%	40%	N/A	Allows restricted funds to support: 1) Convention and/or conference center at least 50,000 square feet in size, and owned by a development authority; 2) Leased by that authority to a charitable trust or a related entity; 3) With Contract or Memorandum of Understanding for such support entered into before December 31, 2005
48-13-51(a)(3)	5%	60%	40%	N/A	Allows restricted funds to support: 1) local government/authority owned facility completed and operating by 7/1/1987 IF contract for support in effect by 1/1/1987; 2) facility constructed by state funds before 7/1/1990 or state appropriation after 7/1/1990; facility funded after 2/28/1985 by special county 1% sales tax; 3) Requires all support through contract(s) with state, state department, state authority or local CVB.
48-13-51(a)(3.2)	6%	50%	33.3%	16.6%	Allows restricted funds to support: 1) Trade or convention center facility substantially funded by an authorized special county 1% sales and use tax, IF substantially funded by a state grant; AND 2) Sales and use tax was levied prior to January 1, 1994; AND 3) Grant was authorized before January 1, 1996.
48-13-51(a)(3.3)	6%	43.3%	56.7%	N/A	Allows restricted funds to support: 1) Trade or convention center facility substantially funded by an authorized special county 1% sales and use tax; AND 2) Sales and use tax was levied prior to January 1, 1994; AND 3) Facility was completed and in operation prior to December 31, 1994.

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48-13-51(a)(3.4)	6%	50.0%	16.7%	33.3%	Allows restricted funds to support: 1) State or local government owned facility (used for convention, trade show, or other related purposes), AND 2) a supporting agreement with local government was in effect before January 1, 1987, and facility was in operation prior to July 1, 1987, OR 3) a facility funded in whole or part prior to July 1, 1990; or a facility funded in whole by state funds on or after July 1, 1990; OR 4) a facility which had funding from a 1% sales and use tax on or after February 28, 1985, if the facility was in operation prior to December 31, 1993.
48-13-51(a)(3.7)	6%	50%	50%	Up to 50% (Optional)	Allows restricted funds to support: 1) a State or local government owned facility used for convention, trade show, or other related purposes; WHERE: a) A contract exists between the facility and the state, state authority, or convention and visitors bureau; AND b) the supporting agreement with local government was in effect before January 1, 1987 and facility was in operation prior to July 1, 1987; OR 2) a facility funded in whole or part prior to July 1, 1990; OR 3) a facility funded in whole by state funds on or after July 1, 1990; OR 4) a facility which had funding from a 1% sales and use tax on or after February 28, 1985, if the facility was in operation prior to December 31, 1993.
48-13-51(a)(4)	6%	40%	43.3%	16.7%	Allows restricted funds to support: 1) a museum of aviation and aviation hall of fame or for the purpose of construction or expansion of the aforementioned facilities; 2) a State or local government owned facility used for convention and trade show purposes, IF: a) The supporting agreement with local government was in effect before January 1, 1987 and facility was in operation prior to July 1, 1987; 3) a facility funded in whole or part prior to July 1, 1990 *; OR 4) a facility that was funded in whole by state funds on or after July 1, 1990 *; 5) a facility which had funding from a 1% sales and use tax on or after February 28, 1985, if the facility was in operation prior to December 31, 1993 *. * A contract should be present between the facility and the state, state authority, or convention and visitors bureau.

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48-13-51(a)(4.2)	7%	42.8%	28.6%	28.6%	Authorization applies only to consolidated governments; Requires contract with a private sector nonprofit organization or with an authority created by the Georgia General Assembly; Allows for support of: 1) a civic center that is owned/operated by the consolidated government, OR 2) a performing arts facility within the consolidated government's jurisdiction.
48-13-51(a)(4.4)	7%	42.8%	28.6%	28.6%	Allows restricted funds to support: 1) a community auditorium or theatre facility owned/operated by the municipality or local authority that was renovated prior to January 1, 2000; OR, Funds may be used for marketing or operating a community auditorium or theatre facilities.
48-13-51(a)(4.5)	7%	42.8%	28.6%	28.6%	Allows restricted funds to support: 1) operation of a state, local government, or authority owned convention and trade center facility *; 2) operating, maintaining, and marketing of a conference center facility *; * requires contract between the facility and the state, state authority, or local convention and visitors bureau.
48-13-51(a)(4.6)(A)	5%	60%	40%	N/A	Authorization applies to: A County or municipality which has a convention center authority, created on or before July 1, 2001 * * Amounts expended to be through a contract between the facility and the state, state authority, or local convention and visitors bureau.
48-13-51(a)(4.6)(B)	6%	50%	50%	N/A	Authorization applies to: A municipality located within a Metropolitan Statistical Area recognized by the U. S. Census Bureau and the municipality: 1) has levied a 5% tax pursuant to authorization 51(a)(3) on or before January 1, 1999; AND 2) with an interstate highway in its jurisdiction ** ** in which case an additional 1% tax over the 5% may be collected IF used for dispensing information and promoting business development within the municipality.

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48-13-51(a)(5)	7%	34.3%	51.4%	14.3%	Authorization applies to: 1) 7% tax collections on or after July 1, 1990; 2) collections to be used toward funding of a multipurpose domed stadium facility; 3) All tax levied under this paragraph shall terminate not later than December 31, 2020, provided that there is no outstanding obligation of such tax securing in whole or in part any pledge to refund an obligation incurred before January 1, 1991.
48-13-51(a)(5.1)	8%	37.5%	62.5%	Up to 62.5% (Optional)	Allows restricted funds to support: 1) A county or municipality where a Coliseum and Exhibit Hall Authority was created on or before January 1, 1991; 2) The authority must not have overseen the construction or operation of a facility prior to January 1, 1991.
48-13-51(a)(5.2)	8%	16.7%	33.3%	50%	Allows restricted funds to support: 1) County or municipality owned or operated auditorium or theatre facility which had renovations completed on or before July 1, 1995 *; 2) marketing or operating a community auditorium, theatre, or convention and trade center *; * the portion allowed for recreation purposes must be expended through a contract with the recreation authority.
48-13-51(a)(5.3)	5%	Up to 60% (Varies)	At least 40% (Varies)	N/A	Authorization applies to: 1) a convention and visitors bureau (in existence since July 1, 2005) serving as the transfer of hotel and motel tax funds from the taxing entities; 2) The county or municipality must declare what rate the TCT portion will be (at least 2% of total), and they must allot at least that same percentage each year thereafter.
48-13-51(b)	6%	50%	41.5% + 8.5% TPD; or 50%	N/A	Authorization applies to: 1) a county or municipality where a tax terminates or is first levied on, or anytime after July 1, 2008; 2) The county or municipality levies tax at a rate not less than 6% and not more than 8%; 3) At least 50% of the total collected, over what was collected at 5 percent, shall be expended for TCT ^{^^} . Any remaining amount collected can be used for TPD ^{^^^} . ^{^^} TCT = Tourism, Conventions, and Trade Shows (pursuant to: O.C.G.A. § 48-13-50.2(4)) ^{^^^} TPD = Tourism Product Development (pursuant to: O.C.G.A. § 48-13-50.2(6))
48-13-51(b)	7%	43%	42.75% + 14.25% TPD; or 57%	N/A	
48-13-51(b)	8%	37.5%	43.75% + 18.75% TPD; or 62.5%	N/A	